

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND

UNITED STATES OF AMERICA,)	
)	Case No. 1:15-cv-03378
Plaintiff,)	
)	
v.)	
)	
CHARESE JOHNSON,)	
)	
Defendant.)	
_____)	

ORDER OF PERMANENT INJUNCTION

Upon consideration of Plaintiff the United States of America's Motion for Summary Judgment, ^(Document 14) and the entire record of this case, the Court has determined that the United States' motion should be GRANTED, and that a permanent injunction should be entered against Defendant Charese Johnson. Accordingly, it is hereby ORDERED that:

- (1) Defendant Charese Johnson, individually and doing business as Prodigy Accounting Services, be permanently enjoined from:
- a. Acting as a federal income tax return preparer and from preparing or filing any federal tax return, amended tax return, or other federal tax documents or forms for any person or entity or otherwise representing customers before the Internal Revenue Service ("IRS");
 - b. Engaging in conduct subject to penalty under Section 6700 of the Internal Revenue Code by organizing or selling abusive tax shelters, plans, or arrangements that advise or encourage taxpayers to attempt to evade the assessment or collection of their correct federal tax liabilities;

c. Engaging in conduct subject to penalty under Section 6700 of the Internal Revenue Code by organizing, promoting, marketing, or selling any plan or arrangement that advises or encourages taxpayers to attempt to violate internal revenue laws or unlawfully evade the assessment or collection of their federal tax liabilities, including promoting, selling, or advocating the use of false forms 8281 and 1099-A, or other false IRS forms based upon the false assertions that:

- i. Taxpayers can draw on the Treasury of the United States to pay their tax debt or receive a refund using Forms 8281, 1099-A, or other documents;
- ii. Taxpayers can issue false Forms 1099-A and report the amount on the False Forms 1099-A as income taxes withheld on their behalf; and
- iii. Taxpayers have a secret account with the Treasury Department which they can use to pay their debts or which they can draw on for refunds through a process that is commonly referred to as “redemption”;

d. Engaging in conduct subject to penalty under Section 6701 of the Internal Revenue Code by assisting others in the preparation of any tax forms or other documents to be filed with the IRS that Defendant knows, if so filed, will result in the understatement of income tax liability; and

e. Engaging in conduct which interferes with the administration and enforcement of internal revenue laws.

(2) Defendant Charese Johnson shall contact all persons for whom she has prepared federal income tax returns from January 1, 2011 to the present, and inform those persons of the entry of this Court’s findings concerning the falsity of the defendant’s representations, the falsity of the tax returns prepared on their behalf, the possibility of the imposition of a frivolous filing

penalty against them, that the United States may seek to collect any additional federal income taxes which they may owe, and the entry of this permanent injunction.

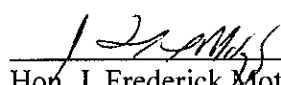
(3) The United States may engage in post-judgment discovery to monitor compliance with the injunction.

(4) The Court shall retain jurisdiction over the Defendant and this action for the purpose of implementing and implementing and enforcing the final judgment and any additional orders necessary and appropriate to the public interest.

(5) The United States may provide actual notice of the injunction entered in this action pursuant to Rule 65(d)(2) by mailing a true and correct copy thereof to Defendant by registered or certified mail, return receipt requested, and by filing a certificate of service that certifies the United States' compliance with this provision.

IT IS SO ORDERED.

Date: July 28, 2016


Hon. J. Frederick Motz
United States District Judge

BY _____ DEPUTY

CLERK'S OFFICE
AT BALTIMORE

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FILED
U.S. DISTRICT COURT
DISTRICT OF MARYLAND